

GENERAL FUND

The General Fund is used to account for financial resources applicable to the general governmental operations of the City of Long Beach which are not required to be accounted for in another fund.

City of Long Beach
General Fund
Balance Sheet
September 30, 2001
With Comparative Totals for 2000
(In Thousands)

	September 30, 2001	September 30, 2000
ASSETS		
Pooled Cash and Cash Equivalents	\$ 55,963	\$ 41,760
Cash - Non Pooled	25,337	18,127
Receivables:		
Investments Interest Receivable	13	1,059
Property Taxes	8,812	12,659
Accounts Receivable	14,321	13,514
Allowance for Uncollectible Taxes and Accounts Receivable	(12,650)	(11,235)
Loans Receivable	790	-
Due from Other Governments	18,643	14,246
Due from Other Funds	8,859	3,710
Capital Lease Receivable	-	6,524
Advances to Other Funds	95,310	91,532
Allowance for Advances to Other Funds	(93,310)	(89,532)
Inventory	72	651
Other Assets	7	7
Total Assets	<u>\$ 122,167</u>	<u>\$ 103,022</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts Payable	\$ 6,022	\$ 3,919
Accrued Wages Payable	3,882	3,719
Accrued Interest Payable	1,057	1,080
Tax and Revenue Anticipation Notes Payable	23,500	24,000
Due to Other Funds	1,003	952
Deferred Revenues	7,306	13,551
Collections Held in Trust	2,437	2,167
Total Liabilities	<u>45,207</u>	<u>49,388</u>
Fund Balance:		
Reserved For:		
Other Noncurrent Receivables	2,005	2,005
Asset Seizure Money	5,029	4,671
Encumbrances	3,475	2,406
Future Advances to Other Funds	1,486	1,486
Debt Service	1,726	-
Future Capital Projects and Special Programs	816	116
Total Reserved Fund Balance	<u>14,537</u>	<u>10,684</u>
Unreserved:		
Designated for:		
Subsequent Years' Appropriations	31,549	12,076
Emergency	28,374	28,374
Undesignated	2,500	2,500
Total Unreserved Fund Balance	<u>62,423</u>	<u>42,950</u>
Total Fund Balance	<u>76,960</u>	<u>53,634</u>
Total Liabilities and Fund Balance	<u>\$ 122,167</u>	<u>\$ 103,022</u>

City of Long Beach
General Fund
Statement of Revenues, Expenditures and
Changes in Fund Balance
For the Fiscal Year Ended September 30, 2001
With Comparative Totals for 2000
(In Thousands)

	September 30, 2001	September 30, 2000
Revenues:		
Property Taxes	\$ 49,091	\$ 44,160
Sales Taxes	40,505	35,685
Utility Users Taxes	57,151	57,396
Other Taxes	41,643	29,436
Licenses and Permits	13,847	10,710
Fines and Forfeitures	11,091	9,867
Use of Money and Property	18,090	16,586
From Other Agencies	47,244	41,750
Charges for Services	37,486	43,753
Other	2,029	9,257
Total Revenues	<u>318,177</u>	<u>298,600</u>
Expenditures:		
Current:		
Legislative and Legal	9,313	9,059
General Government	24,524	26,582
Public Safety	201,268	205,198
Public Health	3,952	3,598
Community and Cultural	37,497	36,322
Public Works	24,190	29,425
Total Current	<u>300,744</u>	<u>310,184</u>
Debt Service - Principal	726	354
Debt Service - Interest	1,993	1,199
Total Expenditures	<u>303,463</u>	<u>311,737</u>
Excess of Revenues Over (Under)		
Expenditures	<u>14,714</u>	<u>(13,137)</u>
Other Financing Sources (Uses):		
Proceeds from Other Long-Term Obligations	2,257	3,060
Operating Transfers In	21,355	25,084
Operating Transfers Out	(15,000)	(15,598)
Total Other Financing Sources	<u>8,612</u>	<u>12,546</u>
Excess of Revenues and Other Sources Over (Under)		
Expenditures and Other Uses	23,326	(591)
Fund Balance - October 1	<u>53,634</u>	<u>54,225</u>
Fund Balance - September 30	<u>\$ 76,960</u>	<u>\$ 53,634</u>

City of Long Beach
General Fund
Schedule of Revenues, Expenditures, Encumbrances and
Changes in Fund Balance -
Budget and Actual (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended September 30, 2001
(In Thousands)

	Budget	Actual on Budgetary Basis	Variance Favorable (Unfavorable)
Revenues:			
Property Taxes	\$ 45,671	\$ 49,091	\$ 3,420
Sales Taxes	36,712	40,505	3,793
Utility Users Taxes	58,304	57,151	(1,153)
Other Taxes	29,245	41,643	12,398
Licenses and Permits	11,398	13,847	2,449
Fines and Forfeitures	11,289	11,091	(198)
Use of Money and Property	16,210	18,090	1,880
From Other Agencies	45,857	47,244	1,387
Charges for Services	35,349	37,486	2,137
Other	2,024	2,029	5
Total Revenues	<u>292,059</u>	<u>318,177</u>	<u>26,118</u>
Expenditures:			
Current:			
Legislative and Legal	9,961	9,393	568
General Government	26,263	25,419	844
Public Safety	207,379	202,217	5,162
Public Health	4,056	3,971	85
Community and Cultural	39,706	38,615	1,091
Public Works	25,560	24,604	956
Total Current	312,925	304,219	8,706
Debt Service - Principal	576	726	(150)
Debt Service - Interest	2,802	1,993	809
Total Expenditures	<u>316,303</u>	<u>306,938</u>	<u>9,365</u>
Excess of Revenues Over (Under) Expenditures	<u>(24,244)</u>	<u>11,239</u>	<u>35,483</u>
Other Financing Sources (Uses):			
Proceeds from Other			
Long-Term Obligations	2,159	2,257	98
Operating Transfers In	30,511	21,355	(9,156)
Operating Transfers Out	(13,596)	(15,000)	(1,404)
Total Other Financing Sources	<u>19,074</u>	<u>8,612</u>	<u>(10,462)</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>(5,170)</u>	<u>19,851</u>	<u>25,021</u>
Fund Balances - October 1	53,634	53,634	-
Fund Balances - September 30	<u>\$ 48,464</u>	<u>\$ 73,485</u>	<u>\$ 25,021</u>

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable and nonexpendable trusts) that are restricted by law to expenditure for specified purposes.

The Health Fund was established to separately account for Federal/State and other revenues related to health care programs which the City operates in lieu of the County.

The CUPA fund was established by the City to account for services relating to hazardous waste material. The City of Signal Hill participates in the services.

The Parking and Business Area Improvement Fund is used to account for the additional business license taxes and special taxes imposed by City Ordinances C-5106, C-5963, C-6646, C-24901, and C-27366 on businesses located within specified parking and business improvement areas. The revenues are to be used to provide parking facilities and generally promote the retail trade activities in the area.

The Special Advertising and Promotion Fund is required by the City's Municipal Code Section 3.64.100 to account for revenues from transient occupancy taxes. The revenues are restricted for use to advertising, promotional, and public relations projects calling attention to the City.

The Upland Oil Properties Fund was established to account for all costs and revenues for the City's proprietary oil interests and for accumulating reserves to pay for the City's portion of well-abandonment and site-clearance liabilities.

The Housing Development Fund is used to account for the portion of Redevelopment tax increment monies which is required under California Redevelopment Law, Section 33334, to be set aside for the development of low and moderate income housing. The Housing Development Corporation is also accounted for in the Housing Development Fund.

The Belmont Shore Parking Meter Revenue Fund was established by City Ordinance C-6219 to account for parking revenues in the Belmont Shore area of Long Beach.

The Business Assistance Fund is used to account for the Redevelopment Agency monies used to fund commercial rehabilitation loans and rebates, business outreach and commercial and retail services, including business attraction, retention and expansion.

The Community Development Grants Fund is used to account for Federal grants providing job training and employment opportunities for economically disadvantaged, unemployed, and under-employed persons; it is also used to account for Federal grants received from the U.S. Department of Housing and Urban Development (HUD). The grants are used for the development of a viable urban community by providing decent housing, a suitable living environment, and expanding economic opportunities, principally for persons of low and moderate income.

The Housing Assistance Fund is used to account for programs administered by the City's Housing Authority under regulations of the U.S. Department of Housing and Urban Development.

The Park Development Fund was established by City Ordinance C-6567 to account for park fees to be used solely and exclusively for the purpose of funding park land acquisition and recreation improvements.

The Gas Tax Fund is used to account for revenues and expenditures of money apportioned under the Streets and Highways Code of the State of California. Expenditures may be made for any street-related purpose of the City's system of streets, including maintenance thereof.

The Transportation Fund is used to account for the City's share of a one percent sales tax collected by Los Angeles County under Proposition A (approved November 1980) and Proposition C (approved November 1990) to finance certain transportation projects.

City of Long Beach
Special Revenue Funds
Combining Balance Sheet
September 30, 2001
With Comparative Totals for 2000
(In Thousands)

	Health	CUPA	Parking and Business Area Improvement	Special Advertising and Promotion	Upland Oil Properties	Housing Development
ASSETS						
Pooled Cash and Cash Equivalents	\$ 1,291	\$ 126	\$ 347	\$ 2,045	\$ 3,622	\$ 5,536
Non-Pooled Cash and Cash Equivalents	-	-	-	-	-	11
Receivables:						
Accounts and Other Receivables	471	39	46	508	785	11,053
Allowance for Uncollectible Accounts	(274)	(34)	(20)	(35)	-	-
Due from Other Governments	5,355	8	-	-	-	5
Due from Other Funds	-	-	-	-	-	-
Advances to Other Funds	-	-	-	-	-	23,284
Land Held for Resale	-	-	-	-	-	1,228
Other Assets	-	-	-	-	-	23
Total Assets	\$ 6,843	\$ 139	\$ 373	\$ 2,518	\$ 4,407	\$ 41,140
LIABILITIES AND FUND BALANCE						
Liabilities:						
Accounts Payable	\$ 886	\$ -	\$ 107	\$ 186	\$ 627	\$ 110
Accrued Wages Payable	284	9	-	3	-	6
Due to Other Funds	84	3	-	751	74	2
Advances from Other Funds	2,000	-	-	-	-	-
Deferred Revenues	1,614	9	-	-	-	14,971
Collections Held in Trust	665	5	-	18	85	29
Total Liabilities	5,533	26	107	958	786	15,118
Fund Balances:						
Reserved for:						
Other Noncurrent Receivables	-	-	-	-	-	19,460
Encumbrances	70	10	-	143	-	175
Transportation Projects	-	-	-	-	-	-
Housing Development	-	-	-	-	-	21
Land Held for Resale	-	-	-	-	-	1,228
Estimated Oil Field Abandonment Costs	-	-	-	-	1,608	-
Debt Service	-	-	-	-	-	-
Total Reserved Fund Balances	70	10	-	143	1,608	20,884
Unreserved:						
Designated for Subsequent Years' Appropriations	1,240	103	266	1,417	2,013	5,138
Total Fund Balances	1,310	113	266	1,560	3,621	26,022
Total Liabilities and Fund Balances	\$ 6,843	\$ 139	\$ 373	\$ 2,518	\$ 4,407	\$ 41,140

Belmont Shore Parking Meter Revenue	Business Assistance	Community Development Grants	Housing Assistance	Park Development	Gas Tax	Transportation	Totals	
							September 30, 2001	September 30, 2000
\$ 534	\$ 212	\$ 1,317	\$ 1,941	\$ 467	\$ 6,153	\$ 24,625	\$ 48,216	\$ 42,253
-	-	-	2,553	-	-	-	2,564	2,985
-	3,431	34,727	116	-	-	-	51,176	43,261
-	-	-	(51)	-	-	-	(414)	(499)
-	-	7,015	110	-	5,880	115	18,488	13,018
-	-	-	-	-	-	-	-	103
-	-	4,171	-	-	-	-	27,455	21,969
-	-	1,610	-	-	-	-	2,838	3,580
-	58	1,833	39	-	-	-	1,953	2,352
<u>\$ 534</u>	<u>\$ 3,701</u>	<u>\$ 50,673</u>	<u>\$ 4,708</u>	<u>\$ 467</u>	<u>\$ 12,033</u>	<u>\$ 24,740</u>	<u>\$ 152,276</u>	<u>\$ 129,022</u>
\$ 157	\$ 35	\$ 4,225	\$ 352	\$ -	\$ 2,276	\$ 5,301	\$ 14,262	\$ 12,349
-	6	39	33	-	-	10	390	309
-	2	3,448	10	-	-	3	4,377	2,424
-	-	-	-	-	-	-	2,000	2,000
-	3,483	40,888	10	-	4,415	-	65,390	50,266
-	2	42	1,010	-	16	-	1,872	894
<u>157</u>	<u>3,528</u>	<u>48,642</u>	<u>1,415</u>	<u>-</u>	<u>6,707</u>	<u>5,314</u>	<u>88,291</u>	<u>68,242</u>
-	-	-	-	-	-	-	19,460	18,062
-	4	-	9	10	5,265	1,265	6,951	3,656
-	-	-	-	-	-	18,161	18,161	19,825
-	-	-	-	-	-	-	21	18
-	-	1,610	-	-	-	-	2,838	3,580
-	-	-	-	-	-	-	1,608	1,200
100	-	-	-	-	-	-	100	100
<u>100</u>	<u>4</u>	<u>1,610</u>	<u>9</u>	<u>10</u>	<u>5,265</u>	<u>19,426</u>	<u>49,139</u>	<u>46,441</u>
<u>277</u>	<u>169</u>	<u>421</u>	<u>3,284</u>	<u>457</u>	<u>61</u>	<u>-</u>	<u>14,846</u>	<u>14,339</u>
<u>377</u>	<u>173</u>	<u>2,031</u>	<u>3,293</u>	<u>467</u>	<u>5,326</u>	<u>19,426</u>	<u>63,985</u>	<u>60,780</u>
<u>\$ 534</u>	<u>\$ 3,701</u>	<u>\$ 50,673</u>	<u>\$ 4,708</u>	<u>\$ 467</u>	<u>\$ 12,033</u>	<u>\$ 24,740</u>	<u>\$ 152,276</u>	<u>\$ 129,022</u>

City of Long Beach
Special Revenue Funds
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
For the Fiscal Year Ended September 30, 2001
With Comparative Totals for 2000
(In Thousands)

	Health	CUPA	Parking and Business Area Improvement	Special Advertising and Promotion	Upland Oil Properties	Housing Development
Revenues:						
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,729
Sales Taxes	2,910	-	-	-	-	-
Other Taxes	-	-	1,674	3,835	-	-
Licenses and Permits	2,416	664	-	173	-	91
Use of Money and Property	8	20	12	397	11,926	528
From Other Agencies	15,708	5	-	-	-	118
Charges for Services	1,806	-	-	-	-	-
Other	222	-	-	44	-	910
Total Revenues	<u>23,070</u>	<u>689</u>	<u>1,686</u>	<u>4,449</u>	<u>11,926</u>	<u>6,376</u>
Expenditures:						
Current:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Health	28,032	664	-	-	-	-
Community and Cultural	-	-	1,644	5,284	-	4,271
Public Works	-	-	-	-	-	-
Oil Operations	-	-	-	-	5,795	-
Total Current	<u>28,032</u>	<u>664</u>	<u>1,644</u>	<u>5,284</u>	<u>5,795</u>	<u>4,271</u>
Capital Improvements	-	-	-	-	-	-
Loss on Disposition of Land	-	-	-	-	-	3,010
Debt Service:						
Principal	105	-	-	-	-	-
Interest	115	-	-	-	-	-
Debt Administration Fees	67	-	-	-	-	-
Total Expenditures	<u>28,319</u>	<u>664</u>	<u>1,644</u>	<u>5,284</u>	<u>5,795</u>	<u>7,281</u>
Excess of Revenues Over (Under) Expenditures	<u>(5,249)</u>	<u>25</u>	<u>42</u>	<u>(835)</u>	<u>6,131</u>	<u>(905)</u>
Other Financing Sources (Uses):						
Proceeds from Other Long-Term Obligations	-	-	-	-	-	5,230
Operating Transfers In	5,547	-	-	2,860	-	-
Operating Transfers Out	<u>(100)</u>	<u>-</u>	<u>-</u>	<u>(1,765)</u>	<u>(5,011)</u>	<u>(3,556)</u>
Total Other Financing Sources (Uses)	<u>5,447</u>	<u>-</u>	<u>-</u>	<u>1,095</u>	<u>(5,011)</u>	<u>1,674</u>
Excess of Revenue and Other Sources Over (Under) Expenditures and Other Uses	<u>198</u>	<u>25</u>	<u>42</u>	<u>260</u>	<u>1,120</u>	<u>769</u>
Fund Balances - October 1	<u>1,112</u>	<u>88</u>	<u>224</u>	<u>1,300</u>	<u>2,501</u>	<u>25,253</u>
Fund Balances - September 30	<u>\$ 1,310</u>	<u>\$ 113</u>	<u>\$ 266</u>	<u>\$ 1,560</u>	<u>\$ 3,621</u>	<u>\$ 26,022</u>

Belmont Shore Parking Meter Revenue	Business Assistance	Community Development Grants	Housing Assistance	Park Development	Gas Tax	Transportation	Totals	
							September 30, 2001	September 30, 2000
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,729	\$ 4,414
-	-	-	-	-	-	-	2,910	1,677
-	-	-	-	-	-	-	5,509	5,415
-	5	12	-	584	-	-	3,945	3,414
433	62	614	203	26	247	1,404	15,880	14,538
-	-	33,530	36,692	-	17,356	11,288	114,697	100,890
-	-	-	-	-	-	-	1,806	1,656
-	513	2,431	33	-	54	1	4,208	5,377
<u>433</u>	<u>580</u>	<u>36,587</u>	<u>36,928</u>	<u>610</u>	<u>17,657</u>	<u>12,693</u>	<u>153,684</u>	<u>137,381</u>
-	-	449	-	-	-	-	449	234
-	-	1,244	-	-	-	-	1,244	1,211
-	-	-	-	-	-	-	28,696	26,051
291	1,135	36,378	36,024	31	-	-	85,058	80,366
-	-	-	-	-	-	11,379	11,379	11,644
-	-	-	-	-	-	-	5,795	4,062
291	1,135	38,071	36,024	31	-	11,379	132,621	123,568
-	-	-	-	-	12,464	-	12,464	7,250
-	-	-	-	-	-	-	3,010	1,561
85	-	75	-	-	-	-	265	1,482
130	-	167	-	-	-	-	412	456
15	-	-	-	-	-	-	82	62
<u>521</u>	<u>1,135</u>	<u>38,313</u>	<u>36,024</u>	<u>31</u>	<u>12,464</u>	<u>11,379</u>	<u>148,854</u>	<u>134,379</u>
<u>(88)</u>	<u>(555)</u>	<u>(1,726)</u>	<u>904</u>	<u>579</u>	<u>5,193</u>	<u>1,314</u>	<u>4,830</u>	<u>3,002</u>
-	-	-	-	-	-	-	5,230	921
-	195	-	-	-	-	-	8,602	8,477
-	-	(212)	-	(453)	(4,360)	-	(15,457)	(10,918)
-	195	(212)	-	(453)	(4,360)	-	(1,625)	(1,520)
(88)	(360)	(1,938)	904	126	833	1,314	3,205	1,482
465	533	3,969	2,389	341	4,493	18,112	60,780	59,298
<u>\$ 377</u>	<u>\$ 173</u>	<u>\$ 2,031</u>	<u>\$ 3,293</u>	<u>\$ 467</u>	<u>\$ 5,326</u>	<u>\$ 19,426</u>	<u>\$ 63,985</u>	<u>\$ 60,780</u>

City of Long Beach
Special Revenue Funds
Combining Schedule of Revenues and Operating Transfers In-
Budget and Actual (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended September 30, 2001
(In Thousands)

	Budget	Actual on Budgetary Basis	Variance Favorable (Unfavorable)
<u>HEALTH FUND</u>			
Sales Taxes	\$ 1,944	\$ 2,910	\$ 966
Licenses and Permits	2,295	2,416	121
Use of Money and Property	1	8	7
From Other Agencies	40,773	15,708	(25,065)
Charges for Services	1,849	1,806	(43)
Other	61	222	161
Total Revenues	46,923	23,070	(23,853)
Operating Transfers In	5,423	5,547	124
Total Health Fund	52,346	28,617	(23,729)
<u>CUPA</u>			
Licenses and Permits	756	664	(92)
Use of Money and Property	19	20	1
From Other Agencies	31	5	(26)
Total CUPA Fund	806	689	(117)
<u>PARKING AND BUSINESS AREA IMPROVEMENT FUND</u>			
Other Taxes	1,787	1,674	(113)
Use of Money and Property	8	12	4
Other	5	-	(5)
Total Parking and Business Area Improvement Fund	1,800	1,686	(114)
<u>SPECIAL ADVERTISING AND PROMOTION FUND</u>			
Other Taxes	3,950	3,835	(115)
Licenses and Permits	138	173	35
Use of Money and Property	360	397	37
Other	43	44	1
Total Revenues	4,491	4,449	(42)
Operating Transfers In	2,365	2,860	495
Total Special Advertising and Promotion Fund	6,856	7,309	453
<u>UPLAND OIL PROPERTIES FUND</u>			
Use of Money and Property	12,020	11,926	(94)
<u>HOUSING DEVELOPMENT FUND</u>			
Property Taxes	3,454	4,729	1,275
Licenses and Permits	-	91	91
Use of Money and Property	200	528	328
From Other Agencies	3,262	118	(3,144)
Other	190	910	720
Total Revenues	7,106	6,376	(730)
Proceeds from Other Long-Term Obligations	800	5,230	4,430
Operating Transfers In	2,000	-	(2,000)
Total Housing Development Fund	9,906	11,606	1,700
<u>BELMONT SHORE PARKING METER REVENUE FUND</u>			
Use of Money and Property	399	433	34

City of Long Beach
Special Revenue Funds
Combining Schedule of Revenues and Operating Transfers In-
Budget and Actual (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended September 30, 2001
(In Thousands)
(continued)

	Budget	Actual on Budgetary Basis	Variance Favorable (Unfavorable)
<u>BUSINESS ASSISTANCE FUND</u>			
Licenses and Permits	\$ -	\$ 5	\$ 5
Use of Money and Property	63	62	(1)
From Other Agencies	1,240	-	(1,240)
Other	470	513	43
Total Revenues	1,773	580	(1,193)
Operating Transfers In	-	195	195
Total Business Assistance Fund	1,773	775	(998)
<u>COMMUNITY DEVELOPMENT GRANTS</u>			
Licenses and Permits	-	12	12
Use of Money and Property	769	614	(155)
From Other Agencies	89,431	33,530	(55,901)
Other	1,650	2,431	781
Total Community Development Grants Fund	91,850	36,587	(55,263)
<u>HOUSING ASSISTANCE FUND</u>			
Use of Money and Property	144	203	59
From Other Agencies	42,062	36,692	(5,370)
Other	5	33	28
Total Housing Assistance Fund	42,211	36,928	(5,283)
<u>PARK DEVELOPMENT FUND</u>			
Licenses and Permits	332	584	252
Use of Money and Property	11	26	15
Total Park Development Fund	343	610	267
<u>GAS TAX FUND</u>			
Use of Money and Property	315	247	(68)
From Other Agencies	40,382	17,356	(23,026)
Other	54	54	-
Total Gas Tax Fund	40,751	17,657	(23,094)
<u>TRANSPORTATION FUND</u>			
Use of Money and Property	958	1,404	446
From Other Agencies	8,952	11,288	2,336
Other	-	1	1
Total Transportation Fund	9,910	12,693	2,783
<u>TOTAL SPECIAL REVENUE FUNDS</u>			
Property Taxes	3,454	4,729	1,275
Sales Taxes	1,944	2,910	966
Other Taxes	5,737	5,509	(228)
Licenses and Permits	3,521	3,945	424
Use of Money and Property	15,267	15,880	613
From Other Agencies	226,133	114,697	(111,436)
Charges for Services	1,849	1,806	(43)
Other	2,478	4,208	1,730
Total Revenues	260,383	153,684	(106,699)
Proceeds from Other Long-Term Obligations	800	5,230	4,430
Operating Transfers In	9,788	8,602	(1,186)
Total Special Revenue Funds	\$ 270,971	\$ 167,516	\$ (103,455)

City of Long Beach
Special Revenue Funds
Combining Schedule of Expenditures, Encumbrances and Operating Transfers Out-
Budget and Actual (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended September 30, 2001
(In Thousands)

	Budget	Actual On Budgetary Basis	Variance Favorable (Unfavorable)
<u>HEALTH FUND</u>			
Public Health	\$ 51,187	\$ 28,102	\$ 23,085
Debt Service:			
Principal	105	105	-
Interest	221	115	106
Debt Administration Fees	75	67	8
Operating Transfer Out	150	100	50
Total Health Fund	<u>51,738</u>	<u>28,489</u>	<u>23,249</u>
<u>CUPA</u>			
Public Health	<u>753</u>	<u>674</u>	<u>79</u>
<u>PARKING AND BUSINESS AREA IMPROVEMENT AREA</u>			
Community and Cultural	<u>1,763</u>	<u>1,644</u>	<u>119</u>
<u>SPECIAL ADVERTISING AND PROMOTION FUND</u>			
Community and Cultural	5,657	5,427	230
Operating Transfers Out	<u>1,765</u>	<u>1,765</u>	<u>-</u>
Total Special Advertising and Promotion Fund	<u>7,422</u>	<u>7,192</u>	<u>230</u>
<u>UPLAND OIL PROPERTIES FUND</u>			
Oil Operations	7,005	5,795	1,210
Operating Transfers Out	<u>5,015</u>	<u>5,011</u>	<u>4</u>
Total Upland Oil Properties Fund	<u>12,020</u>	<u>10,806</u>	<u>1,214</u>
<u>HOUSING DEVELOPMENT FUND</u>			
Community and Cultural	9,334	6,714	2,620
Loss on Disposition of Land	-	-	-
Operating Transfers Out	<u>5,125</u>	<u>3,556</u>	<u>1,569</u>
Total Housing Development Fund	<u>14,459</u>	<u>10,270</u>	<u>4,189</u>
<u>BELMONT SHORE PARKING METER REVENUE FUND</u>			
Community and Cultural	325	291	34
Debt Service:			
Principal	85	85	-
Interest	130	130	-
Debt Administration Fees	<u>15</u>	<u>15</u>	<u>-</u>
Total Belmont Shore Parking Meter Revenue Fund	<u>555</u>	<u>521</u>	<u>34</u>
<u>BUSINESS ASSISTANCE FUND</u>			
Community and Cultural	<u>2,305</u>	<u>1,139</u>	<u>1,166</u>

City of Long Beach
Special Revenue Funds
Combining Schedule of Expenditures, Encumbrances and Operating Transfers Out-
Budget and Actual (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended September 30, 2001
(In Thousands)
(continued)

	<u>Budget</u>	<u>Actual On Budgetary Basis</u>	<u>Variance Favorable (Unfavorable)</u>
<u>COMMUNITY DEVELOPMENT</u>			
<u>GRANTS FUND</u>			
General Government	\$ 443	\$ 449	\$ (6)
Public Safety	1,233	1,244	(11)
Community and Cultural	77,915	36,378	41,537
Debt Service:			
Principal	1,000	75	925
Interest	151	167	(16)
Operating Transfers Out	2,100	212	1,888
Total Community	<u>82,842</u>	<u>38,525</u>	<u>44,317</u>
Development Grants Fund			
<u>HOUSING ASSISTANCE FUND</u>			
Community and Cultural	<u>41,751</u>	<u>36,033</u>	<u>5,718</u>
<u>PARK DEVELOPMENT FUND</u>			
Community and Cultural	45	41	4
Operating Transfers Out	453	453	-
Total Park Development Fund	<u>498</u>	<u>494</u>	<u>4</u>
<u>GAS TAX FUND</u>			
Capital Improvements	40,777	17,729	23,048
Operating Transfers Out	4,360	4,360	-
Total Gas Tax Fund	<u>45,137</u>	<u>22,089</u>	<u>23,048</u>
<u>TRANSPORTATION FUND</u>			
Public Works	<u>27,896</u>	<u>12,644</u>	<u>15,252</u>
<u>TOTAL SPECIAL REVENUE FUNDS</u>			
Current:			
General Government	443	449	(6)
Public Safety	1,233	1,244	(11)
Public Health	51,940	28,776	23,164
Community and Cultural	139,095	87,667	51,428
Public Works	27,896	12,644	15,252
Oil Operations	7,005	5,795	1,210
Total Current	<u>227,612</u>	<u>136,575</u>	<u>91,037</u>
Capital Improvements	40,777	17,729	23,048
Debt Service:			
Principal	1,190	265	925
Interest	502	412	90
Debt Administration Fees	90	82	8
Operating Transfers Out	18,968	15,457	3,511
Total Special Revenue Funds	<u>\$ 289,139</u>	<u>\$ 170,520</u>	<u>\$ 118,619</u>

Intentionally Left Blank

CAPITAL PROJECTS FUNDS

Capital Projects Funds are established to account for resources used for the acquisition or construction of major capital facilities, except for those financed by proprietary, internal service and nonexpendable trust funds.

The General Capital Projects Fund was established to account for the acquisition, construction, and improvement of capital facilities financed by grants and operating transfers from the General Fund and certain special revenue funds.

The Redevelopment Capital Projects Fund was established to account for the acquisition, relocation, demolition and sale of properties for those portions of the City of Long Beach which have been earmarked for redevelopment. The projects are financed with property tax increment revenues, operating transfers from the Community Development Grants Special Revenue Fund, and bond proceeds. It is also used to account for the accumulation of resources for, and the payment of principal and interest on the Redevelopment Agency's bonded debt and other long-term obligations.

The Special Assessment District Capital Projects Fund was established to account for the proceeds and costs of special assessment district improvements for which the City retains ownership. The City is trustee for the districts and is not responsible for any special assessment debt.

City of Long Beach
Capital Projects Funds
Combining Balance Sheet
September 30, 2001
With Comparative Totals for 2000
(In Thousands)

	General Capital Projects	Redevelopment Capital Projects	Special Assessment District Capital Projects	Totals	
				September 30, 2001	September 30, 2000
Pooled Cash and Cash Equivalents	\$ 33,963	\$ 30,005	\$ 6,724	\$ 70,692	\$ 57,747
Non-Pooled Cash and Cash Equivalents	7,407	15,915	4,022	27,344	23,366
Receivables:					
Accounts Receivable	-	579	-	579	243
Allowance for Uncollectible Accounts	-	(2)	-	(2)	(4)
Due from Other Governments	1,032	-	-	1,032	1,614
Due from Other Funds	36	7	-	43	20
Advances to Other Funds	1,877	-	-	1,877	1,877
Land Held for Resale	-	39,972	-	39,972	39,462
Other Assets	-	2,642	-	2,642	2,762
Receivable - Noncurrent	-	1,891	-	1,891	1,911
Total Assets	\$ 44,315	\$ 91,009	\$ 10,746	\$ 146,070	\$ 128,998
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts Payable	\$ 2,581	\$ 3,146	\$ 1,093	\$ 6,820	\$ 2,925
Accrued Wages Payable	54	20	-	74	57
Due to Other Funds	28	4,672	-	4,700	1,339
Deferred Revenues	5,761	253	-	6,014	2,012
Deposits and Collections Held in Trust	-	516	-	516	520
Total Liabilities	8,424	8,607	1,093	18,124	6,853
Fund Balances:					
Reserved for:					
Noncurrent Receivables	-	3,714	-	3,714	3,770
Encumbrances	10,422	110	2,399	12,931	8,591
Future Projects	12,039	-	7,254	19,293	22,085
Land Held for Resale	-	39,972	-	39,972	39,462
Debt Service					
Bond Principal	-	17,522	-	17,522	17,925
Loans	-	12,219	-	12,219	11,816
Total Reserved Fund Balances	22,461	73,537	9,653	105,651	103,649
Unreserved:					
Designated for Subsequent Years' Appropriations	13,430	8,865	-	22,295	18,496
Total Fund Balances	35,891	82,402	9,653	127,946	122,145
Total Liabilities and Fund Balances	\$ 44,315	\$ 91,009	\$ 10,746	\$ 146,070	\$ 128,998

City of Long Beach
Capital Projects Funds
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
For the Fiscal Year Ended September 30, 2001
With Comparative Totals for 2000
(In Thousands)

	General Capital Projects	Redevelopment Capital Projects	Special Assessment District Capital Projects	Totals	
				September 30, 2001	September 30, 2000
Revenues:					
Property Taxes	\$ -	\$ 18,917	\$ -	\$ 18,917	\$ 18,061
Other Taxes	-	2,832	-	2,832	2,727
Licenses and Permits	1,551	-	-	1,551	1,579
Use of Money and Property	1,413	3,602	684	5,699	5,304
From Other Agencies	2,251	-	-	2,251	2,827
Other - Contributions	-	-	-	-	13,539
Other	58	815	780	1,653	718
Total Revenues	5,273	26,166	1,464	32,903	44,755
Expenditures:					
Current:					
General Government	-	167	-	167	182
Community and Cultural	-	12,204	-	12,204	7,592
Total Current	-	12,371	-	12,371	7,774
Capital Improvements	12,957	-	5,456	18,413	19,854
Loss on Disposition of Land Held for Resale	-	202	-	202	1,254
Debt Service:					
Principal	-	3,655	-	3,655	5,060
Interest	-	9,391	-	9,391	8,709
Total Expenditures	12,957	25,619	5,456	44,032	42,651
Excess of Revenues Over (Under) Expenditures	(7,684)	547	(3,992)	(11,129)	2,104
Other Financing Sources (Uses):					
Other Deferred Payments	-	1,527	-	1,527	239
Proceeds from Other Long-Term Obligations	9,341	898	-	10,239	724
Payment to Refunded Bond Escrow Agent	-	(4,711)	-	(4,711)	-
Operating Transfers In	10,014	7,443	-	17,457	11,049
Operating Transfers Out	(4,036)	(3,546)	-	(7,582)	(8,127)
Total Other Financing Sources	15,319	1,611	-	16,930	3,885
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	7,635	2,158	(3,992)	5,801	5,989
Fund Balances - October 1	28,256	80,244	13,645	122,145	116,156
Fund Balances - September 30	\$ 35,891	\$ 82,402	\$ 9,653	\$ 127,946	\$ 122,145

City of Long Beach
Capital Projects Funds
Combining Schedule of Revenues, Expenditures, Encumbrances and
Changes in Fund Balances -
Budget and Actual (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended September 30, 2001
(In Thousands)

	General Capital Projects			Redevelopment Capital Projects		
	Budget	Actual on Budgetary Basis	Variance Favorable (Unfavorable)	Budget	Actual on Budgetary Basis	Variance Favorable (Unfavorable)
Revenues:						
Property Taxes	\$ -	\$ -	\$ -	\$ 17,621	\$ 18,917	\$ 1,296
Other Taxes	-	-	-	2,550	2,832	282
Licenses and Permits	-	1,551	1,551	-	-	-
Use of Money and Property	211	1,413	1,202	4,021	3,602	(419)
From Other Agencies	48,867	2,251	(46,616)	2,136	-	(2,136)
Other-Land Sales and Contributions	-	-	-	993	1,857	864
Other	47	58	11	1,552	815	(737)
Total Revenues	49,125	5,273	(43,852)	28,873	28,023	(850)
Expenditures:						
Current:						
General Government	-	-	-	195	167	28
Community and Cultural	-	-	-	23,124	14,883	8,241
Total Current	-	-	-	23,319	15,050	8,269
Capital Improvements	88,530	23,379	65,151	-	-	-
Debt Service:						
Principal	-	-	-	3,493	3,655	(162)
Interest	-	-	-	9,734	9,391	343
Total Expenditures	88,530	23,379	65,151	36,546	28,096	8,450
Excess of Revenues Over (Under) Expenditures	(39,405)	(18,106)	21,299	(7,673)	(73)	7,600
Other Financing Sources (Uses):						
Other Deferred Payments	-	-	-	-	1,527	1,527
Proceeds from Other						
Other Long-Term Obligations	9,341	9,341	-	-	898	898
Payment to Refunded Bond Escrow Agent	-	-	-	(4,711)	(4,711)	-
Operating Transfers In	10,413	10,014	(399)	10,768	7,443	(3,325)
Operating Transfers Out	(4,151)	(4,036)	115	(4,903)	(3,546)	1,357
Total Other Financing Sources (Uses)	15,603	15,319	(284)	1,154	1,611	457
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(23,802)	(2,787)	21,015	(6,519)	1,538	8,057
Fund Balances - October 1	28,256	28,256	-	40,782	40,782	-
Fund Balances - September 30	\$ 4,454	\$ 25,469	\$ 21,015	\$ 34,263	\$ 42,320	\$ 8,057

Special Assessment District Capital Projects			Totals		
Budget	Actual Budgetary Basis	Variance Favorable (Unfavorable)	Budget	Actual Budgetary Basis	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ 17,621	\$ 18,917	\$ 1,296
-	-	-	2,550	2,832	282
-	-	-	-	1,551	1,551
9,537	684	(8,853)	13,769	5,699	(8,070)
-	-	-	51,003	2,251	(48,752)
-	-	-	993	1,857	864
-	780	780	1,599	1,653	54
9,537	1,464	(8,073)	87,535	34,760	(52,775)
-	-	-	195	167	28
-	-	-	23,124	14,883	8,241
-	-	-	23,319	15,050	8,269
13,613	7,855	5,758	102,143	31,234	70,909
-	-	-	3,493	3,655	(162)
-	-	-	9,734	9,391	343
13,613	7,855	5,758	138,689	59,330	79,359
(4,076)	(6,391)	(2,315)	(51,154)	(24,570)	26,584
-	-	-	-	1,527	1,527
-	-	-	9,341	10,239	898
-	-	-	(4,711)	(4,711)	-
-	-	-	21,181	17,457	(3,724)
-	-	-	(9,054)	(7,582)	1,472
-	-	-	16,757	16,930	173
(4,076)	(6,391)	(2,315)	(34,397)	(7,640)	26,757
13,645	13,645	-	82,683	82,683	-
\$ 9,569	\$ 7,254	\$ (2,315)	\$ 48,286	\$ 75,043	\$ 26,757

Intentionally Left Blank